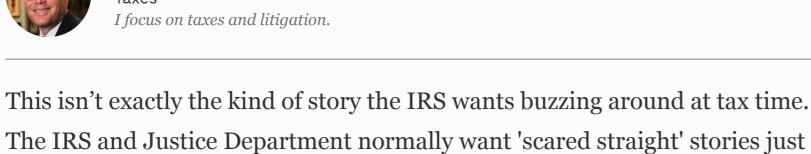
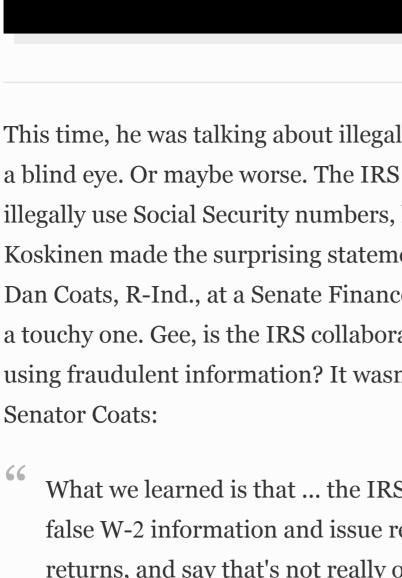
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IRS Admits It Encourages Illegals **To Steal Social Security Numbers** For Taxes Robert W. Wood Contributor (i) I focus on taxes and litigation.



all those deductions, or if you really reported all your income, before you sign your return under penalties of perjury. Instead, we have the top dog at the IRS, the IRS Commissioner himself, admitting that, well, there's a problem with illegal immigrants and taxes. In fact, the top IRS official this time wasn't talking about how the IRS wipes some hard drives or can't find emails. He wasn't even asking for a bigger budget to give bonuses to IRS employees.

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notifications from the Social Security Administration that a name does not match a Social Security number, and you use your own system to determine whether a number is valid." Commissioner Koskinen was asked to explain this. He suggested that as long as the information is being used only to fraudulently obtain jobs, the IRS was OK with it. In fact, he said that the IRS actually had an interest in helping the illegal immigrants to crook these rules. In fairness, perhaps it's just the 'that's not my department' response that abounds in big government. Perhaps this just isn't the IRS's problem, but it sure seems odd to have any agency chief encouraging illegal immigrant theft of SSNs. YOU MAY ALSO LIKE

You'll love this next part. The IRS chief tried to distinguish between the various bad uses and misuses of someone else's personal data. It is at least vaguely reminiscent of the flap a year ago that differentiated President Obama and Donald Trump over immigration and taxes. Mr. Trump said illegal immigrants get \$4.2 billion in tax credits. A 2011 audit by the

who are not authorized to work in the United States were paid \$4.2 billion in refundable credits. Of course, undocumented immigrants cannot legitimately get Social Security numbers, but it seems the IRS doesn't care. Besides, they can file taxes with an Individual Taxpayer Identification Number. ITIN. They are not supposed to get the Earned Income Tax Credit, but they can receive the additional child tax credit. If the President succeeds in legitimizing the status of illegal immigrants, they could even get the Earned Income Tax Credit that is responsible for billions in fraudulent refunds.

Treasury Inspector General for Tax Administration confirmed that individuals

years. This written response clarified the IRS chief's earlier statements, confirming that illegals can get back taxes. In 2015, IRS Commissioner Koskinen said that to claim a refund, an illegal immigrant would need to have filed past tax returns. But the IRS chief later corrected himself and said that they can claim the money even if they never filed tax returns in the past. According to the IRS, illegal immigrants granted amnesty and Social Security numbers can claim up to three years of back tax

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if you never paid taxes, never filed a return, and worked off the books. And the

Cautious IRS Commissioner Koskinen himself explained the seemingly

bizarre result to Sen. Charles Grassley (R-Iowa) in 2015. Illegal immigrants

covered by the President's amnesty deal can claim back tax credits for work

they performed illegally, even if they never filed a tax return during those

IRS says this is the way the Earned Income Tax Credit works.

Jeff Erickson Brand Contributor **Oracle BRANDVOICE** This year will see swift and unrelenting change for people who manage the world's data. That's especially true for database administrators as more

Database architect Kerry Osborne, right, addresses a keynote audience at the DOAG Datenbank conference in Nurenberg, Germany. ORACLE Osborne has been at this database game for almost as long as there have been relational databases. He has built and managed some of the world's most ambitious database infrastructures for the world's largest telecom and financial institutions—through upheavals driven by advances in chips and hardware, through the emergence of the internet, open source, and artificial

software system that includes servers, data storage, and networks architected and tuned specifically to run Oracle Database. He was running an Oracle-focused consulting company that designed and

—offers these four bits of sage advice for times of change:

1. Realize This Has All Happened Before

So as the new year opens, Osborne—who has built and sold several database

When dramatic technology shifts like the autonomous database arrive, "I

services firms and is currently CEO of data virtualization software firm Gluent

Osborne convinced his colleagues to invest in an Exadata of their own and become experts deploying pre-assembled clusters in the system. "We had to move a little higher up the value chain and stop assembling the low-level integrated components," he says. Osborne sees a direct analogy to how database administrators can look at autonomous databases, such as Oracle Autonomous Data Warehouse and

Oracle Autonomous Transaction Processing. Both use machine learning in the

database and in the underlying cloud infrastructure to take over tasks such as

Autonomous databases simply continue a long trend. "The push to automate

as much as we can—to have people not doing any repetitive tasks—is what

acknowledge that "being able to push a button to get a well-tuned database

Now, "You don't need guys that are experts in building a data warehouse," he

says. "If you can deploy it without having to spend six months planning it and

we've always done in the computer industry," he says. That said, he does

ready to load data" is a new level of automation, and that it will alter the

career path for some database pros.

opportunity for DBAs.

2. Be the One Who Can Help AI Do Its Job

administrators were already doing," he says.

3. Seize the Data Growth Opportunity

punch line: "That's only seven days' worth of data."

and in matter of a couple of years."

• Related: How autonomous databases will boost DBA careers

deploying and patching the database with no human involvement.

six months testing it, why would you spend all that money and time and effort to build it out?" And DBAs shouldn't bet their careers on quibbling over whether the automated database is 100% perfect, Osborne says. "Maybe it's not perfect," he says. "Maybe it's 90% of the way there. But in a lot of cases, that will be better for the business to spend a tenth of the cost." However, Osborne's experience tells him that in all this "newness" lies

About 10 years into Oracle's history, Osborne recalls, the company came out

machine learning, neither one of those really fit exactly, but it's definitely a

smarter piece of code," he says. The optimizer uses query history and other

information to choose the best way to retrieve the data. "It was a way to let the

The optimizer did need some time to mature and have a big impact. "It didn't

radically change things right away, but over time it got better and better and

we had to do less and less," he says. As it improved, the skill shifted to

understanding how the optimizer works. "People who had a really good

understanding of the way the optimizer did its calculations could build the

with a cost-based optimizer. "You could call it artificial intelligence, or

database decide for itself how to do some of the things that database

systems better or tune systems better to make it do the right things." Osborne's advice: Learn the new autonomous databases, inside and out. Be the one to understand how the current optimizer and other, newer machine learning processes work. Get the most out of them now and adjust as they get better and better at what they do.

Clichés about "exploding data volumes" abound, but for Osborne it's a daily

reality. "We're working with a big [telecommunications company] right now.

They've got a 400-terabyte data warehouse on Exadata so it's compressed like

six times, so really it's over a petabyte worth of data," he says. And here's the

The telecom wants to be able to analyze a year's worth of data—meaning about

process of going completely to 5G in the next 12 to 18 months. "That's going to

20 petabytes of highly compressed data. On top of that, the telecom is in the

grow the data another 20 times," he says, "So that takes us to 400 petabytes,

Osborne sees another opportunity for DBAs from this growth. "We're going to have to use some sort of distributed back end like Hadoop or BigQuery or something like that," he says. "It will have to be highly scalable, with thousands of machines in a cluster." Osborne believes today's DBAs and

data. And so I don't think that's going anywhere," he says. Plus, relational

hundreds of man years of development in them," he says. New technologies

"I think Oracle's got the best SQL engine on the planet at this point. Oracle is

really good at transactions, concurrency, consistency, all those sorts of

things," he says. "I think we're going to end up augmenting that with some

other back end, like a Hadoop cluster or BigQuery. We'll have some sort of a

For DBAs and data architects, that added complexity and scale should sound

database technologies like Oracle "have got decades' worth of time with

"are so far short of the work we can do with these mature technologies," but they're getting better every day, and Osborne does think they'll get added to the mix.

like a huge opportunity knocking. "I tell people they need to be learning something new every day," he says. "They need to ratchet up their skills." 4. Trust Yourself Osborne's final piece of advice? Think for yourself. Take advice, including his, with a grain of salt. "When I talk to groups about this stuff I say, 'Here are my biases," he says. "I'm a guy who's been working with large enterprises my whole career. Everything I'm going to talk about is an opinion." But, one might add, it's an extremely well-informed one.

Jeff Erickson Brand Contributor Jeff Erickson is Oracle's editor-at-large. Site Feedback Corrections Reprints & Permissions

The Great Dividend Chase: Vanguard Closes Popular Fund To New Money After Flood Of Cash Steve Schaefer Forbes Staff

I started covering markets at Forbes in the summer of 2007. Right around then a pair of Bear Stearns hedge funds imploded in the first tremors of the financial crisis, but I swear the recession wasn't my fault. Armed with only a basic knowledge of Wall Street at the start, a... MORE

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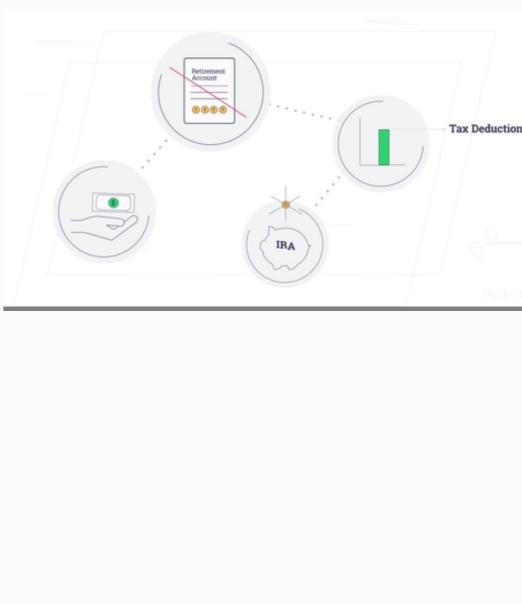
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before Tax Day. Ideally, when an indictment or conviction for tax evasion hits the news, it makes you think twice. Somehow, you think just a bit more about

This time, he was talking about illegal immigrants, and about the IRS turning a blind eye. Or maybe worse. The IRS actually wants illegal immigrants to illegally use Social Security numbers, he suggested. IRS Commissioner John Koskinen made the surprising statement in response to a question from Sen. Dan Coats, R-Ind., at a Senate Finance Committee meeting. The question was a touchy one. Gee, is the IRS collaborating with taxpayers who file tax returns using fraudulent information? It wasn't put exactly that way. According to What we learned is that ... the IRS continues to process tax returns with false W-2 information and issue refunds as if they were routine tax returns, and say that's not really our job. We also learned the IRS ignores

The recipe goes like this. First, get a Social Security number, then claim the Earned Income Tax Credit for the last three years. Then, wait for the IRS to send you three years of tax refunds. The gambit could apparently work even

credits. For alerts to future tax articles, email me at Wood@WoodLLP.com. This discussion is not legal advice.

and tuning legend Kerry Osborne, because that torrent of change is really how it's always been for people in tech. Osborne's advice? Grab a paddle and enjoy the ride.

to ask himself what are the tasks he's doing—even doing extremely well—that he should stop doing and move on. • Try Oracle Cloud Platform with up to 3,500 free hours Oracle's release of the first autonomous database, in March 2018, is precipitating another of those moments for him, he says. An autonomous database runs in Oracle Cloud and is designed to deploy, tune, patch, update, and secure itself—all administrative tasks currently done by a highly skilled database administrator.

usually tell the story about when Oracle came out with its first Exadata Engineered Systems," Osborne says. Exadata is an integrated hardware and managed complicated powerful, highly fault-tolerant database clusters used by large businesses to support enterprise applications. "The biggest one we ever did was a 32-node cluster," using Oracle Real Application Clusters (RAC), he says. "It was very complicated to set up, and we had a lot of expertise in building that kind of stuff."

But when Oracle Exadata Database Machine came out, "we very quickly realized that the business of building those clusters from scratch was just going to completely go away," he says. "There was no longer any reason for us to undertake building a really big complicated RAC system because we could buy one cheaper than we could build one. We had to change our business. We had to pivot."

If you can put the word markets after it, I cover it.

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intelligence, "and now the cloud stuff," he says. At each point Osborne has had

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data architects will lead these efforts. "The skills that they've learned in terms of dealing with design and management of large amounts of data, that's not going to change," he says. "We're still going to have the same problems, just on a bigger scale." And with added technology. Osborne's advice is to learn about other back-end technologies that can augment your Oracle SQL engine. He doesn't think new technology will displace SQL for managing data. "It's the most popular language for managing

hybrid environment."